

Amendments to the Specification

Please replace the abstract with the following amended abstract:

The dependency of threshold voltage on adjusted bias voltage is varied between ~~[[an]]~~ N-channel MOSFET and ~~[[a]]~~ P-channel MOSFET MOSFETs. A support substrate, an insulating layer ~~disposed~~ on the support substrate, and island-shaped first and second silicon layers separately formed on the insulating layer; a first MOSFET formed of a fully depleted SOI where a first channel part is formed in ~~[[the]]~~ a first silicon layer; and a second MOSFET formed of a partially depleted SOI where a second channel part is formed in ~~[[the]]~~ a second silicon layer, the second MOSFET configures a complementary MOSFET with the first MOSFET, are provided. The threshold voltage of the second MOSFET formed of the partially depleted SOI is hardly varied because of a neutral region ~~disposed~~ in the second channel part, ~~even-though~~ although bias voltage is applied to the support substrate to vary the threshold voltage of the first MOSFET formed of the fully depleted SOI.